

Date of Approval: **November 10, 2020**

PIA ID Number: **5512**

SYSTEM DESCRIPTION

Enter the full name and acronym for the system, project, application and/or database.

Generalized Mainline Framework, GMF

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym and milestone of the most recent PCLIA?

Generalized Mainline Framework, GMF, 2855

What is the approval date of the most recent PCLIA?

10/6/2017

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

No

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

Generalized Mainline Framework, GMF

Current ELC (Enterprise Life Cycle) Milestones:

Operations & Maintenance (i.e. system is currently operational)

Is this a Federal Information Security Management Act (FISMA) reportable system?

No

GENERAL BUSINESS PURPOSE

What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.

The Generalized Mainline Framework (GMF) application is a set of computer programs (batch files) set to run automatically in a specified order on the UNISYS Platform [Information Technology (IT)-23 GSS]. GMF serves as the pipeline that improves accuracy and consistency of data from a variety of IRS internal applications/systems as input sources. Tax returns, remittances, information returns, and adjustment and update transactions are controlled, validated, corrected, and passed on for posting to the Master File. GMF accepts taxpayer data in batches, which can have up to 100 documents. This data is processed and separated into individual transactions. GMF does not alter or update data without the intervention of a tax examiner or error resolution personnel. Information is updated as a result of taxpayer correspondence and/or employee research when problems with processing the original taxpayer submitted data occurs. Data can be retrieved by computing and/or service center personnel on an "as needed" basis by use of file searches and document retrieval actions. The file searches are directed to whatever taxpayer identifying information is needed at the time of research [i.e., Social Security Number (SSN), name control, or Document Locator Number (DLN)]. GMF has 100s of forms related, and we have listed some of them in Question #11e.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

Yes

Does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN's) or tax identification numbers (i.e. last 4 digits, etc.)?

Yes

What types of tax identification numbers (TIN) apply to this system?

Social Security Number (SSN)

List the approved Treasury uses of the SSN:

Legal/statutory basis (e.g. where collection is expressly required by statute)

When there is no reasonable alternative means for meeting business requirements

Delivery of governmental benefits, privileges, and services

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers).

Required to process tax documents. There is no alternative to the use of the SSN.

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).

There is no planned mitigation strategy to mitigate or eliminate the use of the SSN on the system. There is no alternative to the use of the SSN. The SSN is the significant part of the data being processed. The Office of Management and Budget Circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The GMF program requires the use of SSNs because no other identifier can be used to uniquely identify a taxpayer at this time. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

Employer Identification Number

Other Taxpayer Identification Number

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e. names, addresses, etc.)?

Yes

Specify the PII Elements:

Name

Mailing address

Phone Numbers

Date of Birth

Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

Yes

Specify the types of SBU from the SBU Types List.

Official Use Only (OUO) or Limited Official Use (LOU) Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.

Are there other types of SBU/PII used in the system?

No

Cite the authority for collecting SBU/PII (including SSN if relevant)

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

SSN for tax returns and return information is Internal Revenue Code Section 6109

SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397

PII for personnel administration is 5 USC

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

Explain the detailed business needs and uses for the SBU/ PII, and how the SBU / PII is limited only to that which is relevant and necessary to meet the mission requirements of the system. If SSNs (or tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

Tax returns, remittances, information returns, and adjustment and update transactions all of which contain SSNs, names, addresses, dates of birth as well as tax information are controlled, validated, corrected, and passed on for posting to the Master File.

How is the SBU/PII verified for accuracy, timeliness and completion?

Accuracy: Data is passed to GMF through the input record. Then various validation procedures are used to ensure the accuracy of the returns. For example, the National Account Profile (NAP) system is used to compare the Data between the taxpayer submission information and those of IRS and Social Security Administration (SSA) records. Any discrepancies will be directed to the error resolution unit. Completeness: If there are missing items once this data has been processed through all of the validations, the GMF unit along

with other units in the service center (Accounting, etc.) will take the necessary steps to research and complete the needed information, including contacting the taxpayer, if necessary. The validations are performed within GMF as well as other interfacing systems (such as, Individual Master File (IMF) Doc Spec, Business Master File (BMF) Doc Spec., etc.). Timeliness: Submission and transaction dates are part of the record information and will determine the posting sequence of the taxpayer record. Any inconsistency between the submission information and IRS records will require further research and/or taxpayer contact.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

Identify the Privacy Act SORN(s) that cover these records.

- IRS 22.054 Subsidiary Accounting Files
- IRS 22.060 Automated Non-Master File
- IRS 22.062 Electronic Filing Records
- IRS 24.030 Customer Account Data Engine Individual Master File
- IRS 24.046 Customer Account Data Engine Business Master File
- IRS 34.037 Audit Trail and Security Records

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

Yes

Does the system receive SBU/PII from IRS files and databases?

Yes

Enter the files and databases:

System Name: Section 527 Political Committee (527PAC)
Current PCLIA: Yes
Approval Date: 2/14/2018
SA&A: No

System Name: Data Edit Validation (DED)
Current PCLIA: Yes
Approval Date: 11/28/2017
SA&A: No

System Name: Error Resolution System (ERS)
Current PCLIA: Yes
Approval Date: 12/18/2017
SA&A: No

System Name: End of Day Processing (EOD)
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: No

System Name: Generalized Unpostable Framework (GUF)
Current PCLIA: Yes
Approval Date: 11/28/2017
SA&A: No

System Name: Integrated Submission and Remittance Processing (ISRP)
Current PCLIA: Yes
Approval Date: 1/25/2017
SA&A: No

System Name: Modernized E-File (MeF)
Current PCLIA: Yes
Approval Date: 2/20/2019
SA&A: No

System Name: National Account Profile (NAP)
Current PCLIA: Yes
Approval Date: 2/27/2020
SA&A: No

System Name: Name Search Facility (NSF)
Current PCLIA: Yes
Approval Date: 8/1/2017
SA&A: No

System Name: Remittance Processing System-Pre-Mainline (RPS-PM)
Current PCLIA: Yes
Approval Date: 7/5/2018
SA&A: No

System Name: Automated Substitute for Return (ASFR)
Current PCLIA: Yes
Approval Date: 12/6/2019
SA&A: No

Does the system receive SBU/PII from other federal agency or agencies?

No

Does the system receive SBU/PII from State or local agency (-ies)?

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

Form Number: Form 1042 Form Name: Annual Withholding Tax Return for US Source
Income of Foreign Persons

Form Number: Form 1041 Form Name: US Fiduciary Income Tax Return (for Estates and
Trusts)

Form Number: Form 1065 Form Name: US Partnership Return of Income

Form Number: Form 1120 Form Name: US Corporation Income Tax Return

Form Number: Form 11-C Form Name: Occupational Tax and Registration Return for Wagering

Form Number: Form 2290 Form Name: Heavy Highway Vehicle Use Tax Return

Form Number: Form 3520 Form Name: Annual Return to Report Transactions with Foreign Trusts and Receipt of Foreign Gifts

Form Number: Form 7004 Form Name: Application for Automatic Extension of Time to File Corporation Income Tax Return United States

Form Number: Form 706 Form Name: United States Estate Tax Return

Form Number: Form 709 Form Name: United States Gift Tax Return

Form Number: Form 940 Form Name: Employer's Annual Federal Unemployment Tax Return (FUTA)

Form Number: Form 943 Form Name: Employer's Annual Federal Tax Return for Agricultural Employees

Form Number: Form 990 Form Name: Return of Organization Exempt from Income Tax

Form Number: Form 1040 Form Name: US Individual Income Tax Return

Form Number: Form 941 Form Name: Employer's Quarterly Federal Tax Return

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

Yes

Does this system disseminate SBU/PII to other IRS Systems?

Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: Combined Annual Wage Reporting (CAWR)
Current PCLIA: Yes
Approval Date: 2/20/2019
SA&A: No

System Name: Computer Assisted Review of ERS (CARE)
Current PCLIA: No
SA&A: No

System Name: Control Data Analysis (PCD)
Current PCLIA: No
SA&A: No

System Name: Excise Tax Extract (ETE, NSA 138)
Current PCLIA: No
SA&A: No

System Name: Extract 1099 (1099 MATCH, NSA 138)
Current PCLIA: Yes
Approval Date: 3/6/2017
SA&A: No

System Name: Tax Professional PTIN System (TPPS)
Current PCLIA: Yes
Approval Date: 2/4/2020
SA&A: No

System Name: Production Control and Performance Reporting (PCC)
Current PCLIA: Yes
Approval Date: 9/6/2017
SA&A: No

System Name: Transcript Research System (TRS)
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: No

System Name: Fact of Filing (FOF)
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: No

System Name: Gas Oil Update and Report System (GAS)
Current PCLIA: Yes
Approval Date: 2/18/2014
SA&A: No

System Name: Individual Master File (IMF) Discriminant Index
Current PCLIA: Yes
Approval Date: 3/4/2020
SA&A: No

System Name: Function (DIF) Order (IMF DIF ORDER)
Current PCLIA: Yes
Approval Date: 10/30/2018
SA&A: No

System Name: Excise Tax Extract (ETE, NSA018)
Current PCLIA: No
SA&A: No

System Name: Extract 1099 (1099 MATCH, NSA138)
Current PCLIA: Yes
Approval Date: 3/6/2017
SA&A: No

System Name: Business Master File Notices (BMF NOTICES)
Current PCLIA: No
SA&A: No

System Name: Name Search Facility (NSF)
Current PCLIA: Yes
Approval Date: 8/1/2017
SA&A: No

System Name: Information Returns Processing Underreporter Backup Withholding (IRP
UBWH via Router Run (RR)
Current PCLIA: Yes
Approval Date: 3/9/2017
SA&A: No

System Name: Information Returns Processing Validation & Perfection (IRP VAL via
Router Run (RR):
Current PCLIA: Yes
Approval Date: 3/9/2017
SA&A: No

System Name: Interim Revenue Accounting Control System (IRACS, RACS)
Current PCLIA: No
SA&A: No

System Name: Adoption Taxpayer Identification Number (ATIN)
Current PCLIA: Yes
Approval Date: 8/27/2018
SA&A: No

System Name: Business Master File Discriminant Index Function Requests (BMF DIF REQ)
Current PCLIA: Yes
Approval Date: 3/8/2018
SA&A: No

System Name: Business Master File Pre-Posting (BMF PRE-POSTING) via Router Run (RR)
Current PCLIA: Yes
Approval Date: 3/8/2018
SA&A: No

System Name: Daily TIF Update (DLY)
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: No

System Name: Electronic Fraud Detection System (EFDS)
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: No

System Name: Employee Plans Master File Pre-Posting (EPMF PRE-POSTING, EPMF INPUTS) via Router Run (RR)
Current PCLIA: Yes
Approval Date: 12/12/2018
SA&A: No

System Name: Error Resolution System (ERS)
Current PCLIA: Yes
Approval Date: 12/18/2017
SA&A: No

System Name: Notice Review Processing System (NRPS)
Current PCLIA: Yes
Approval Date: 7/5/2018
SA&A: No

System Name: Project PCA Production Control Accounting (PERS, PCA)
Current PCLIA: Yes
Approval Date: 9/6/2017
SA&A: No

System Name: Questionable Refund Program (QRP)
Current PCLIA: Yes
Approval Date: 10/27/2020
SA&A: No

System Name: Router Run (RR)
Current PCLIA: Yes
Approval Date: 10/6/2017
SA&A: No

System Name: Service Center Control File Processing (SCCF)
Current PCLIA: Yes
Approval Date: 10/3/2017
SA&A: No

System Name: Tax Return Data Base (TRDB) via Router Run (RR)
Current PCLIA: Yes
Approval Date: 10/30/2018
SA&A: No

System Name: Individual Master File Notices (IMF NOTICES)
Current PCLIA: No
SA&A: No

System Name: Individual Master File (IMF) PRE-POSTING (IMF PRE POSTING, IMF INPUTS) via Router Run (RR)
Current PCLIA: Yes
Approval Date: 3/4/2020
SA&A: No

System Name: Individual Taxpayer Identification Number Real-TimeSystem (ITIN-RTS)
Current PCLIA: Yes
Approval Date: 2/13/2018
SA&A: No

System Name: Modernized E-File (MeF)
Current PCLIA: Yes
Approval Date: 2/20/2019
SA&A: No

System Name: National Account Profile (NAP)
Current PCLIA: Yes
Approval Date: 2/27/2020
SA&A: No

System Name: Workload Scheduling (PCB)
Current PCLIA: Yes
Approval Date: 9/6/2017
SA&A: No

Identify the authority.

Procedures for accessing live data are enforced. A form 6759 (Request for Taxpayer Data) is submitted, through proper channels, for approval of releasing the data needed to test or research a problem being reported.

For what purpose?

Contractors do not have access to any data within GMF. IRS Computer System Analyst (CSA, have the ability to read, write and execute the data available within the application. IRS Database Administrators (DBA), have the ability to read, write and execute the data available within the application. Access is determined by functional business needs. GMF is a framework that receives data via batch mode and outputs files to the various systems that use it.

Does this system disseminate SBU/PII to other Federal agencies?

No

Does this system disseminate SBU/PII to State and local agencies?

No

Does this system disseminate SBU/PII to IRS or Treasury contractors?

No

Does this system disseminate SBU/PII to other Sources?

No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

The other systems the application is interconnected to or shares information with uses data entered from tax returns filed by taxpayers. They are notified of such collection by the Privacy Act Notice in the tax return instructions.

Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?

No

Why not?

Disclosure, Privacy Act, and Paperwork Reduction Act Notice: "The IRS legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. The regulations state that you must file a return or statement with IRS for any tax you are liable for. Your response is mandatory under these sections".

How does the system or business process ensure 'due process' regarding information access, correction and redress?

The system will allow affected parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 5 USC.

INFORMATION PROTECTION

Identify the owner and operator of the system (could be IRS owned and Operated; IRS owned, contractor operated; contractor owned and operated).

IRS Owned and Operated

The following people have access to the system with the specified rights:

IRS Employees

Users: Administrator

Developers: Read Write

How is access to SBU/PII determined and by whom?

Procedures for accessing live data are enforced. A form 6759 (Request for Taxpayer Data) is submitted, through proper channels, for approval of releasing the data needed to test or research a problem being reported. Contractors do not have access to any data within GMF. IRS Computer System Analyst (CSA), have the ability to read, write and execute the data available within the application. IRS Database Administrators (DBA), have the ability to read, write and execute the data available within the application. Access is determined by functional business needs. GMF is a framework that receives data via batch mode and outputs files to the various systems that use it. These individual systems, e.g, Error Resolution System (ERS), determine their own access criterion which is approved according to their criteria. Approval for these systems is granted via the Online 5081 application, which requires managerial approval. Other systems do have access to GMF data. All systems provide a DLN. The following send or receive block information to or from GMF. No other agencies provide, receive, or share data in any form with GMF.

RECORDS RETENTION SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

GMF uses the Executive Control Language (ECL) standards located in the Standard Operating Procedure Number 2.2.8-09 for determining retention periods. IRM 2.7.4.10 gives the criteria for determining data file retention. The National Archives and Records Administration (NARA) reviews all Federal requests for records disposition authority. In accordance with NARA-approved Job No. N1-58-97-13, the Computing Center will delete the data when one year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. These GMF disposition instructions are published in IRM/Records Control Schedule (RCS) 32/35, Item 19. The ECC-MTB and ECC-MEM Computing Centers are responsible for erasing tapes or deleting files at the end of the retention periods. Disk files are deleted according to parameters set up for each file. This information can be found in the Computer Operator's Handbook.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

Yes

What date was it completed?

9/13/2012

Describe the system's audit trail.

GMF has been worked as a Tier 4 application for the past several years. It is going through its formal Inventory Classification process to ensure Information Technology has the proper documents to support this. The Checklist is complete, and updates are in progress before submitting for AO approval. The worksheet and Checklist determined GMF as Tier 4. FISMA Annual Security Control Assessments have not been required.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

GMF has been worked as a Tier 4 application for the past several years. It is going through its formal Inventory Classification process to ensure Information Technology has the proper documents to support this. The Checklist is complete, and updates are in progress before submitting for AO approval. The worksheet and Checklist determined GMF as Tier 4. FISMA Annual Security Control Assessments have not been required.

SBU DATA USE

Does this system use, or plan to use SBU Data in Testing?

Yes

Was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?

No

Explain why not:

We are currently consulting with the Office of Privacy.

NUMBER AND CATEGORY OF PII RECORDS

Identify the number of individual records in the system for each category:

IRS Employees: Under 50,000

Contractors: Not Applicable

Members of the Public: More than 1,000,000

Other: No

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

Will this system have the capability to identify, locate, and monitor individuals or groups of people?

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

Does the system include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax or Privacy Act consent?

No